Resolution Number 2024-7

Resolution of the Board of the Irish Beach Water District Documenting The Approval of the District's FY2024-2025 Operating Budgets for Water

WHERAS, the Irish Beach Water District income requirements are stated in the annual budget and income is derived by water rates and Assessments. Since the budget varies each year depending on anticipated expenses, capital projects, and reserve goals, the water rates must be adjusted to meet the needs of the budget.

- 1. NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the Irish Beach Water District approves the FY 2024-2025 Water District Budget as attachments to this resolution titled "Cash Flow Water Budget for the Irish Beach Water District October 1, 2024 through September 30, 2025".
- 2. NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the Irish Beach Water District has determined that the water rates, as stated below are responsive to and in support of the needs of the Water District and are approved for the FY 2024-2025. The Service Charge and the Usage Rate will remain unchanged.

Water Rate Calculation

<u>Basis</u>

Total Number of Connected Users as of 9/30/2024	207
100s of Gallons used in District per year	49,398
Total Budget Expenses Chargeable to Usage	\$45,341
Total Budget Expenses Chargeable to Service and Reserves	\$281,434
Total Billing Periods in Year	6

Rate Calculation

Usage Rate/100 Gallons	\$0.83
Service Charge/ 1 month	\$108.56
Service Charge/ 2 months	\$217.13

3. BE IT FURTHER RESOLVED that the Board of Directors of the Irish Beach Water District will review water rates annually in conjunction with the annual budget and make adjustments to water rates as required to assure that water rates accurately reflect the needs of the approved budget including consideration, if appropriate, of an annual inflationary adjustment tied to the Consumer Price Index as of January of each succeeding year with the maximum annual adjustment not to exceed 3%.

The foregoing Resolution No. 2024-7 was considered and adopted by the Directors of the Irish Beach Water District at their meeting held September 14, 2024 by the following vote:

Ayes: Director Hackett, Director Hohos, Director Israel, Director Kimsey, Director

Ottoboni

Noes: None Abstain: None Absent: None

Dated September 14, 2024 Susan Usrael

Susan Israel Board President

Heather Hackett

Attest: Heathr Hackett

Heatner Hackett Board Secretary

Cash Flow Water Budget for the Irish Beach Water District – October 1, 2024 through September 30, 2025

Account	Sub-Account	Description	F/Y Total	Oct '24	Nov '24	Dec '24	Jan '25	Feb '24	Mar '25	Apr '25	May '25	Jun '25	Jul '25	Aug '25	Sep '25
113	DWR Grant Revenue		40,000	40,000											
				•											
	Total Operating Revenue			27,250	-	49,000	-	50,000	-	52,000	-	53,500	-	57,050	28,250
411	Operating Reve	nues:Water Sales	-	-	-	-	-	-	-	-	-	-	-	-	-
	411.1	Operating Revenues: Water Sales:Residential Water Usage	41,000	4,000	-	3,000	-	4,000	-	6,000	-	7,500	-	11,000	5,500
421	Operating Revenues:Water Services														
	421.3	Availability Charges	273,050	22,750	-	45,500		45,500		45,500		45,500	-	45,550	22,750
	421.4	Co Tax Roll Delinquent Collections	-												
	421.5	Other													
	421.52	Late Fees	3,000	500		500		500		500		500		500	-
		Total Non-Operating Revenue	477,838	445,641	-	-	-	32,197	-	-	-	-	-	-	-
493	Non-Operating	Revenues:Taxes and Assessments	-												
	493.35	Taxes and Assessments:Property Assessment-Current	-												
	493.351	Property Assessment-Current:>40 Yr Assets Cap Replace Res	32,197					32,197							
	493.35X	Property Assessment-Current:2024 Prop 218	-												
	XXX.XXX	Transfer of Funds from County to Settle Litigation	445,641	445,641											
	, ,														

Account	Sub-Accou	unt Description	F/Y Total	Oct '24	Nov '24	Dec '24	Jan '25	Feb '24	Mar '25	Apr '25	May '25	Jun '25	Jul '25	Aug '25	Sep '25
501	Operating Expenses		101,461	7,068	9,468	8,397	7,149	7,854	6,338	7,426	8,435	7,378	8,850	9,215	7,750
501.	501.1 Labor		63,000	5,250	5,250	5,250	5,250	5,250	5,250	5,250	5,250	5,250	5,250	5,250	5,250
	501.11	Labor for operations	60,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
	501.12	Overtime and additional hours for operations	-												
	501.13	Temporary Labor	3,000	250	250	250	250	250	250	250	250	250	250	250	250
501.	2 Water Treatn	ment	11,444	299	3,218	976	899	304	88	176	1,435	128	2,600	321	1,000
	501.21	Materials for Water Treatment Activities	5,616	-	2,325	-	811	-	-	-	1,131	-	442	-	907
	501.22	Outsourced Activities	5,828	299	893	976	88	304	88	176	304	128	2,158	321	93
501.	501.3 Transmission and Distribution		1,384	19	-	171	-	300	-	-	-	-	-	894	-
	501.31 Equipment & Supplies for Operation of Installed Items		1,384	19	-	171	-	300	-	-	-	-	-	894	-
	501.32	Outsourced Activities	-												
501.	4 Maintenance	e & Repair	15,000	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250
	501.41	Equipment & Supplies for Maintenance & Repair of Installed Items	15,000	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250
	501.42	Outsourced Activities	-												
501.	5 Purchased Po	ower	3,133	161	297	289	186	64	324	147	150	275	282	464	495
501.	6 Telephone/In	nternet for operations	-												
501.	501.7 Customer Accounts		7,500	500	-	1,000	-	1,000	-	1,000	750	1.000	-	1,750	500
302.	501.71 Labor for Billing and Meter Reading		6,000	500		1.000		1,000		1,000	. 30	1,000		1,000	500
	501.72	Outside billing services and materials	1,500					-,			750			750	
	501.73	Labor for Meter Installations													
	501.74	Meters and other materials	-												

Accoun	t Sub-Account	Description	F/Y Total	Oct '24	Nov '24	Dec '24	Jan '25	Feb '24	Mar '25	Apr '25	May '25	Jun '25	Jul '25	Aug '25	Sep '25
560	Administrative & General		711,384	529,156	11,003	20,673	10,690	42,221	10,372	9,979	10,229	29,516	11,847	10,913	11,878
	561 Salaries		39,600	3,300	3,300	3,300	3,300	3,300	3,300	3,300	3,300	3,300	3,300	3,300	3,300
		11,000	-,	-,	-,	-,	-,	-,	-,	-,	-,	-,	-,	-,	
562 Office Supplies & Other Expenses		125,571	110,165	1,133	4,853	820	404	502	359	359	1,696	1,977	1,293	2,008	
	562.010 Office mantainance and supplies (including non-capital office equipment)		483	483	1,155	4,033	- 020	404	- 502	339	-	1,050	1,5//	1,293	2,008
		ding newspaper notices, elections, outside copy work)	983	465	-	-	-	-	-	-	-	983	-	-	-
	562.040 Postage and Mailbox	aling newspaper notices, elections, outside copy work)	1,175	739	158	-	9	45	126	-		505	-	-	98
	562.040 Postage and Mailbox 562.050 Software		4,377	80	31	45	106	45	45	45	45	399	1,663	279	1,595
	562.060 Licenses and Permits 562.070 Memberships/Dues/Annual Fees		4,500	80	-	4.500	-	45	45	45	43	333	1,003	-	1,353
			2,400	1,300	-	4,300	400	-	-	-	-	-	-	700	-
	562.080 Training	illual rees	501	1,500	501	-	400	-	-	-	-	-	-	700	-
	562.110 Port-A-Potty/Garbage		1,842	130	275	135	140	145	145	145	145	145	145	145	145
	562.110 Port-A-Potty/Garbage 562.150 Legal Fees and expense		107,265	107,265	2/3	133	140	145	145	145	145	145	145	145	145
			2,044	168	168	173	165	169	186	169	169	169	169	169	170
	562.160 Cell phones and Interne	et.	2,044	100	100	1/3	100	109	100	109	109	109	109	109	170
	563 Contractual Services		65,500	14,500	4,750	4,500	4,750	4 500	4,750	4,500	4,750	4,500	4,750	4,500	4,750
			05,500	14,500	4,750	4,500	4,750	4,500	4,750	4,500	4,750	4,500	4,750	4,500	4,/50
	563.100 Legal Attorney														252
	563-110 Legal - Genera		1,500	4,500	250 4,500	4,500	250	4,500	250	4,500	250	4,500	250 4,500	4,500	250
	563-120 Legal - Lititgati	ion	54,000		4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500
	563.200 Auditor Contract		10,000	10,000											
	563.300 Accounting Consultant		-												
	563.400 Engineering		-	-	-	-	-	-	-	-	-	-	-	-	-
			40.40												
	564 Property Insurance, Injuries and Dama	ages	18,400	-	-	200	-	-	-	-	-	18,200	-	-	-
	564.100 Ins General/Liability		15,500									15,500			
	564.200 Workman's Comp.		2,700									2,700			
	564.400 Insurance - Bonded		200			200									
			47.225	1.000	4 000	7.000	1.000	4 000	1.000	4 000	4 000	4 000	4 000	4 000	4 000
	565 Employee Retirement and Benefits		17,235	1,000	1,000	7,000 6,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
	565.200 Vacation & Sick Leave		6,000												
	565.100 Payroll Taxes		11,235	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
	FCO Other Administrative Francisco														
	569 Other Administrative Expenses		-												
570	Other Operating Expenses		5,040	420	820	820	820	820	820	820	820	820	820	820	820
570	Taxes		3,040	420	820	820	820	820	820	820	020	020	820	820	820
	573 Other Operating Expenses		5,040	420	420	420	420	420	420	420	420	420	420	420	420
		N		400	400	400	400	400	400	400	400	400	400	400	400
	573.100 Vehicle Operation for C	perations	4,800 240	20	20	20	20	20	20	20	20	20	20	20	20
	573.200 Misc Expenses		240	20	20	20	20	20	20	20	20	20	20	20	20
590	Non-Operating Expenses		431,968	399,771	-	-	_	32,197	-	_	_	_		_	_
	591 Interest, Long Term Debt		102,500	333,				02,137							
	591.21 Interest 214.2 Principal		-												
			28,394	28,394											
	595 Non-Operating Expenses:Mendo Co Collection Fee (2%)		20,394	20,334											
	597 Non-Operating Expenses: Mendo Co Collection Fee (2%)		32,197					32,197							
	XXXX Repayment of Reserve Funds to non-customer parcel owners		32,197	371,377				32,197							
XXX	nana nepayment of reserve runus to non-custom	er parcer owners	3/1,3//	3/1,3//											
-	594 Other Non-Operating Expenses		8,071	7,427			-	644							
	94.1 Mendocino County Assessment Collection Fe	20(20()	0,0/1	7,427	-	-	-	644							
55	94.1 IVIEHUUCINO COUNTY ASSESSMENT COHECTION FE	20 (270)		1,421				b44							